

Maine Revised Statutes
Title 36: TAXATION
Chapter 711-A: REAL ESTATE TRANSFERS

§4641-J. RECORDING WITHOUT TAX

Any register of deeds who, upon recording any deed or receiving a report of a transfer of a controlling interest upon which a tax is imposed by this chapter, fails to collect that tax or to obtain the declaration of value required by this chapter and does so with the intent of defeating the purposes of this chapter commits a civil violation for which a forfeiture not to exceed \$200 may be adjudged. [2001, c. 559, Pt. I, §12 (AMD); 2001, c. 559, Pt. I, §15 (AFF).]

SECTION HISTORY

1975, c. 572, §1 (NEW). 1977, c. 696, §293 (RPR). 2001, c. 559, §112 (AMD). 2001, c. 559, §115 (AFF).

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